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Property Tax Reduction

You might be eligible for the Property Tax Reduction program if you're an Idaho resident and homeowner. The program could reduce your property taxes by \$250 to \$1,500 on your home and up to one acre of land.

Note: This program won't reduce solid waste, irrigation, or other fees that government entities charge.

Read more about this program:

- [📄 2024 Property Tax Reduction Program](https://tax.idaho.gov/wp-content/uploads/pubs/EBR00135/EBR00135_12-05-2023.pdf) (https://tax.idaho.gov/wp-content/uploads/pubs/EBR00135/EBR00135_12-05-2023.pdf)
- [📄 2024 Property Tax Reduction Income Brackets](https://tax.idaho.gov/document-mngr/pubs_EPB00168/) (https://tax.idaho.gov/document-mngr/pubs_EPB00168/)

County assessors and the Tax Commission manage this program. If the guide above and this page don't answer your questions, contact your **county assessor's office** (https://tax.idaho.gov/taxes/property/appraisers/personal-property-valuation/#8) or call us at 📞 **(208) 334-7736** (tel:12083347736).

Who qualifies

You might qualify for this program in 2024 if all of these apply:

- Your total 2023 income, after deducting medical expenses, was \$37,000 or less.
- You were 65 or older, blind, widowed, disabled, a former POW or hostage, or a motherless or fatherless child under 18 years old.


- You owned and lived in a home in Idaho that was your primary residence before April 15, 2024.
 - The property must have a current homeowner's exemption.
 - The home can be a mobile home.

You could qualify if you live in a care facility or nursing home in 2024 or lived in one in 2023. Contact your **county assessor's office** (<https://tax.idaho.gov/taxes/property/appraisers/personal-property-valuation/#8>) for information

Applying

You must apply and qualify for this program every year. You must apply between January 1 and April 15, 2024, for a reduction to 2024 property taxes.

If your application's approved, your benefit will appear on your December 2024 property tax bill.

Before you apply: See the  **guide for the 2024 Property Tax Reduction Program** (https://tax.idaho.gov/wp-content/uploads/pubs/EBR00135/EBR00135_12-05-2023.pdf) for the information you'll need to have ready.

Apply here

(<https://idahotap.gentax.com/TAP?Link=PTR>)

Contact your **county assessor's office**

(<https://tax.idaho.gov/taxes/property/appraisers/personal-property-valuation/#8>) or call us at  **(208) 334-7736** (tel:12083347736) if you need help.

Alternately, you can fill out and mail a paper form to your **county assessor** (<https://tax.idaho.gov/taxes/property/appraisers/personal-property-valuation/#8>). Contact your assessor's office for the form or download it here:

-  **Property Tax Reduction, Application** (https://tax.idaho.gov/wp-content/uploads/forms/efo00002/EFO00002_12-28-2023.pdf)
-  **Property Tax Reduction, Application Instruction** (https://tax.idaho.gov/document-mngr/forms_EIN00038)

Other forms

You'll need the information on the Medical Expense Statement below to apply. You might also need the other forms.

-  **PTR Medical Expense Statement** (https://tax.idaho.gov/wp-content/uploads/forms/EFO00119/EFO00119_12-19-2023.pdf)
-  **Trust Affidavit** (https://tax.idaho.gov/document-mngr/forms_EFO00183)
-  **Affidavit for Limited Partnership, LLC, or Corporation** (https://tax.idaho.gov/document-mngr/forms_EFO00184)

Other tax relief options

You might also qualify for these tax relief programs:

- **Disabled Veterans benefit** (<https://tax.idaho.gov/taxes/property/homeowners/veteran-benefit/>). This program doesn't have an income limit.

- **Property Tax Deferral** (<https://tax.idaho.gov/taxes/property/homeowners/deferral/>). This program has an income limit.

Laws and rules

Idaho Code section 63-7

(<https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH7/>) — Property Tax Relief

This information is for general guidance only. Tax laws are complex and change regularly. We can't cover every circumstance in our guides. This guidance may not apply to your situation. Please [contact us](#) with any questions. We work to provide current and accurate information. But some information could have technical inaccuracies or typographical errors. If there's a conflict between current tax law and this information, current tax law will govern.